

Eli Gottesdiener (EG 0111)
GOTTESDIENER LAW FIRM, PLLC
498 7th Street
Brooklyn, NY 11215
Telephone: (718) 788-1500
Facsimile: (718) 788-1650

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

TIMOTHY D. LAURENT	:	
SMEETA SHARON, and	:	
MICHAEL A. WEIL,	:	
On behalf of themselves and on behalf of all others similarly situated,	:	Case No.: 06 CV 2280 (MBM)
Plaintiffs,	:	ECF case
- against -	:	
PRICEWATERHOUSECOOPERS LLP, <i>et al.</i> ,	:	
Defendants.	:	

**DECLARATION OF ELI GOTTESDIENER IN SUPPORT OF
PLAINTIFFS' MEMORANDUM OF LAW IN OPPOSITION TO
DEFENDANTS' MOTION TO DISMISS
THE FIRST AMENDED CLASS ACTION COMPLAINT**

I, Eli Gottesdiener, under penalty of perjury, declare and say:

1. I represent the Plaintiffs in this matter and am a practicing attorney duly admitted to the Bar of the State of New York and the Bar of this Court. I submit this declaration in support of Plaintiffs' Opposition to Defendants' Motion to Dismiss First Amended Class Action Complaint.

2. Attached hereto as Exhibit 1 is a true and correct copy of Schedule B, Line 6 from the Retirement Benefit Accumulation Plan for Employees of

PricewaterhouseCoopers LLP (“RBAP”) IRS Form 5500 for plan year ending June 30, 2005.

3. Attached hereto as Exhibit 2 is a true and correct copy of the Order and Final Judgment in *Esden v. The Retirement Plan of First National Bank of Boston*, 97-CV-114-WKS (D. Vt.), Doc. 111, dated March 21, 2001.

4. Attached hereto as Exhibit 3 is a true and correct copy of U.S. Department Of Labor, Office of Inspector General, *PWBA Needs To Improve Oversight of Cash Balance Plan Lump Sum Distributions*, Report No. 09-02-001-12-121, March 29, 2002.

5. Attached hereto as Exhibit 4 is a true and correct copy of an excerpt from McGill *et al.*, *Fundamentals of Private Pensions* (Oxford, 8th ed. 2005), pertaining to normal retirement age.

6. Attached hereto as Exhibit 5 is a true and correct copy of Chapter 11 of Hubert V. Forcier, *Guide to Cash Balance Plans* (Aspen 2003 & 2005 Supp.).

7. Attached hereto as Exhibit 6 is a true and correct copy of the RBAP’s Summary Plan Description for 2004.

8. Attached hereto as Exhibit 7 is a true and correct copy of the RBAP’s Summary Plan Description for 2003.

9. Attached hereto as Exhibit 8 is a true and correct copy of the RBAP’s Summary Plan Description for 2005.

10. Attached hereto as Exhibit 9 is a true and correct copy of an unpublished opinion in *Hopkins v. Prudential Insur. Co. of America*, 1:05-cv-00713, Doc. 57 (N.D. Ill., May 15, 2006).

The foregoing statement is made under penalty of perjury and is true and correct to the best of my knowledge and belief.

/s Eli Gottesdiener
Eli Gottesdiener (EG 0111)

Dated: Brooklyn, New York
June 8, 2006